Supreme Court, U.S.
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No. 98-1101

In the
Supreme Court Of The United States

October Term, 1998

ROHN F. DRYE, JR., SUE C. DRYE,
THERESA K. DRYE AND
THE DRYE FAMILY 1995 TRUST,
DANIEL M. TRAYLOR, TRUSTEE,

Petitioners,

vs.

UNITED STATES OF AMERICA,

Respondent.

Writ of Certiorari
To the United States Court of Appeals
For The Eighth Circuit

JOINT APPENDIX

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Petition for Certiorari Filed November 16, 1998
Certiorari Granted April 19, 1999

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CornerStone Graphics, Inc.

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Relevant Docket Entries In The Courts Below 1

The following opinions, decisions, judgments and orders have been omitted in printing the joint appendix because they appear on the following pages in the appendix to the printed Petition for Certiorari:

Opinion Of The United States Court Of Appeals For the Eighth Circuit Filed August 17, 1998 ..... App. 1a - 18a

Order Of The United States District Court For The Eastern District Of Arkansas, Western Division Granting Motion For Summary Judgment Dated And Filed February 25, 1997 ..... App. 19a - 24a

Order Of The United States District Court For The Eastern District Of Arkansas, Western Division Denying Petitioner's Motion For Reconsideration Dated And Filed April 4, 1997 ..... App. 25a - 27a

Judgment Of The United States District Court For The Eastern District Of Arkansas, Western Division Dated July 14, 1997 ..... App. 28a - 29a

RELEVANT DOCKET ENTRIES IN THE COURTS BELOW

I. Relevant Docket Entries in Drye v. United States, No. LR-C-96-346 (E.D.Ark)

05/01/1996 COMPLAINT; (No summons(es) issued; Filing fee of $120.00 pd, receipt #65769) [Date Entered: 05/02/96, By: kp]

05/07/1996 RETURN OF SERVICE executed upon defendant USA on 5/6/96 [Date Entered: 05/07/96, By: jad]

06/28/1996 ANSWER by defendant USA [Date Entered: 06/28/96, By: jad]

06/28/1996 COUNTERCLAIM by defendant USA against plaintiffs Drye Family Trust and Daniel M Traylor; adding counterdefendants Rohn F Drye, Sue C Drye and Theresa K Drye [Date Entered: 06/28/96, By: jad]

06/28/1996 SUMMONS issued as to counter-defendants Rohn F Drye, Sue C Drye and Theresa K Drye [Date Entered: 06/28/96, By: jad]

07/17/1996 ANSWER by counter-defendants to Counterclaim [Date Entered: 07/18/96, By: jad]

08/13/1996 SCHEDULING ORDER: (DOC) trial set for 9:30 4/14/97; discovery due 2/17/97; status report due 3/3/97; pretrial info due 3/3/97 (cc: all counsel) [Date Entered: 08/13/96, By: lb]

01/29/1997 RESPONSE by defendant USA to plaintiffs motion for summary judgment [Date Entered: 01/29/97, By: jad]

01/29/1997 CROSS MOTION by defendant USA for summary judgment [Date Entered: 01/29/97, By: jad]

02/25/1997 ORDER by Judge George Howard Jr. granting defendant's motion for summary judgment [6-1]; directing defendant USA to submit a precedent for judgment granting relief requested by the counterclaim within 20 days of this order(cc: all counsel) [Date Entered: 02/26/97, By: jad]

03/18/1997 MOTION by plaintiffs for reconsideration of order entered 02/25/97 [Date Entered: 03/19/97, By: jad]

04/04/1997 ORDER by Judge George Howard Jr. denying motion for reconsideration of order entered 02/25/97 [8-1]; the United States is directed to submit a precedent for judgment granting the relief requested in the counterclaim within 20days of the file date of this order (cc: all counsel) [Date Entered: 04/07/97, By: jad]

07/14/1997 JUDGMENT: by Judge George Howard Jr. pursuant to order of 04/04/97 granting defendant/counter-claimant USA's motion for summary judgment, judgment is entered in favor of the USA and against plaintiffs & counter-defendants in the sumof $220,980.00 + statutory interest + $91,952.00 + $134,004.33 seized by levy on Stephens, Inc. and is hereby foreclosed; terminating case (cc: all counsel) (EOD 07/14/97) [Date Entered: 07/14/97, By: jad]

08/12/1997 NOTICE of appeal by Drye Family Trust, Daniel M Traylor, Rohn F Drye, Sue C Drye, Theresa K Drye from District Court decision [12-2] (appeal fees paid) (2 certified copies to Clerk 8USCA), (cc: counsel) [Date Entered: 08/13/97, By: dc]

08/21/1997 DOCKETING LETTER: 8 USCA Number 97-3249; counsel to proceed on appendix [Date Entered: 08/21/97, By: dc]

10/13/1998 Opinion (8USCA) we affirm the judgment of the district court granting summary judgment in favor of the government and denying appellants' motion for summary judgment. [Date Entered: 10/13/98, By: dc]

10/13/1998 MANDATE from 8 USCA affirming the decision of the District Court [13-1] (original file remain in possession of Clerk USCA8) [Date Entered: 10/13/98, By: dc]

01/22/1999 NOTICE of filing petition for writ of certiorari with Supreme Court #98-1101 [Date Entered: 01/25/99, By: dc]

II. Relevant Docket Entries in *Drye v. United States*, No. 97-3249 (8th Cir.)

3/5/98 *SET FOR ARGUMENT* - April in St. Louis. [97-3249] (mel)

4/15/98 ARGUED AND SUBMITTED IN ST. LOUIS TO JUDGES Theodore McMillian, Circuit Judge, Pasco M. Bowman, Circuit Judge, Diana E. Murphy,Circuit Judge . Daniel M. Traylor for Appellants Theresa K. Drye, *et al*. Anthony T. Sheehan for Appellee USA Rebuttal by: Mr. Traylor. RECORDED. [97-3249] (lmt)

7/28/98	RECORDS received: Original File, consisting of 1 Volume(s), Location STL.[97-3249] (stl)
8/17/98	THE COURT: Pasco M. Bowman, Theodore McMillian, Diana E. Murphy. OPINION FILED by Theodore McMillian PUBLISHED . [97-3249] [1031633] (ema)
8/17/98	JUDGMENT: Pasco M. Bowman, Theodore McMillian, Diana E. Murphy: The judgment of the lower court is AFFIRMED in accordance with the opinion. [97-3249] [1031637] (ema)
10/8/98	MANDA[illegible]SSUED [97-3249] (lcd)
10/16/98	RECEIPT for Mandate. [97-3249] [1069624] (dms)
11/4/98	Record Sent out of the office to lower court at the end of appellate proceedings. Records Included: 1 vol. OF;. [97-3249] (jjf)
1/20/99	U.S. Supreme Court notice regarding petition for wnt of certiorari . Filed in the Supreme Court on 11/16/98 . Supreme Ct. Case No.: 98-1101 [97-3249] [108S481] (kas)

4/23/99	Notification from Supreme Court dated 4/19/99 stating that they had entered an order granting the petition for writ of certiorari limited to the following question: "Whether the interest of an heir in an estate constitutes 'property' or a 'right to property' to which the federal tax lien attached under 26 U.S.C. 6321 even though the heir thereafter purports retroactively to disclaim the interest under state law." [1085481-1] [97-3249] [1125898] in Sup. Ct. No. 98-1101. [97-3249] (mjh)